

## INVENTORY AIDS FARM BUSINESS

Assists Farmer to Determine Whether His Operations Are Profitable or Not.

### MAKE LIST WHEN CONVENIENT

Go Over Farm Carefully and Note Each Item as Found So Nothing May Be Missed—Classify and Appraise at Same Time.

(Prepared by the United States Department of Agriculture.)

Farming is a business, and like other businesses the farmer should know which way he is going financially. To drift along without knowing whether he is going toward success or failure is not the practice of successful business men, and it is not good practice for farmers.

To gain progress try an increase in cash in hand or to measure less by additional debts incurred without taking into account decreases or increases in the value of all property owned, or in the value of all production. The storekeeper is well aware of this, and his annual "stock taking" is not more or less than the making of an inventory or list of property, without which no accurate information concerning his profits and losses, inventories are not difficult to make, and the United States Department of Agriculture has found that they are of great value to any farmer who is trying to better his condition. They overcomes obstacles and helps his business affairs on every hand.

#### Make Inventory When Convenient.

There is no best time of the year to make an inventory for everybody and under all circumstances. Each one must decide for himself the date most convenient. In deciding, however, the most important consideration is to see that the year before the season for son's work in the field is over. It will save estimating large quantities of farm produce on hand if the inventory is taken as late in the spring as possible.

Although any day will do, it is generally found best to select the first day of some month, and a fairly good guide in any section will be the date upon which farmers customarily change farms. For instance, in the state may vary from January 1 in the central and other northern states, and for special farms special dates are often required.

It is no list of the farm property has ever been made, it is time to start preparations by going over the farm, field by field, and building by building, taking each thing as it is found. In this way nothing is missed.

All property owned comes under the head of resources or assets. These may be subdivided into physical or tangible property, and financial, or intangible.

The value of the physical property

is determined by the cost of the land, buildings, other property, improvements, stock, cattle, swine, sheep, poultry, machinery and tools, farm produce, farm supplies, growing crops, and fixtures. Inventories include cash on hand, cash in bank, accounts receivable, and notes receivable. By receivable is meant debts owing to the farm.

#### Don't Overlook Debts Owed.

In no case should a list of liabilities be omitted from the inventory. Liabilities are an offset to the resources, which under any conditions ordinarily met with on the farms needs no appraisal. The physical property may be grouped under the following heads: Land, buildings, other property, improvements, stock, cattle, swine, sheep, poultry, machinery and tools, farm produce, farm supplies, growing crops, and fixtures. Inventories include cash on hand, cash in bank, accounts receivable, and notes receivable. By receivable is meant debts owing to the farm.

#### Repair Broken Glass.

Some broken glass gets broken out of the windows, and when the summer comes cracks appear in the walls and roof. All of these, together with any similar defects, should be remedied at once.

#### Heavy Horses Needed.

Most farmers are beginning to realize that there is a marked scarcity of heavy horses in the country, and therefore, planning on breeding more than a few, will be a wise move.

#### Feeding Dairy Cows.

In general it is a good idea to feed all the chickens a cow will eat, as the feeds per day are better than two, and she will consume more by so feeding. Allow grain feed in proportion to the amount of milk she produces.

Why Keep Unprofitable Cows?

Of American cattle, 97 per cent are scrub.

## MAKE DEFINITE PLAN OF GARDEN ON PAPER

### First Get Exact Dimensions of Available Land.

Ascertain Which Spots Will Be Best to Certain Crops Requiring Sunshine—Run Rows North and South.

(Prepared by the United States Department of Agriculture.)

A definite plan for the garden should be put on paper before any planting is done, suggest gardeners of the United States Department of Agriculture. First determine the exact dimensions of the available land; then mark which parts of the garden will be best adapted to certain crops, especially those that require a large amount of sun. Outline the garden plan on paper and sketch in the crops that are to be planted upon each part.

In planning the garden it should be remembered that certain crops, such as lettuce, radishes, and early carrots, can frequently be grown in the same rows with other crops and be removed before the main crop attains sufficient size to require the entire space. It is important to remember that carrots, beets, radish, early turnips, turnips and all crops of that type may be grown in rows of 12 to 18 inches apart and will occupy a comparatively

small amount of space if grouped together. The taller growing crops, such as pole beans, tomatoes trained to stakes, and sweet corn, should be planted at one side of the garden where they will not shade the smaller crops.

It is generally conceded that the rows should run north and south; however, it is more important to arrange the rows for convenience of cultivation than for the sake of the sun.

Due consideration should be given to both companion and succession cropping. Among companion cropping, the planting of two or more crops together in the same field, the arrangement of the two colors is demonstrated.

The original conception of the same idea was to increase the yield of the two colors by the use of the same fertilizer.

This desire for black and gray has become a general one during this present winter season. In all sorts and conditions of wraps and ways the two colors are demonstrated.

The original conception of the same idea was to increase the yield of the two colors by the use of the same fertilizer.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.

The two colors are the most popular in the field, and the arrangement of the two colors is demonstrated.